



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

November 20, 2006

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or consumption in the **City of Center Point**, Alabama (located in Jefferson County).

Pursuant to Sections 11-51-200, et seq., Code of Alabama 1975, on October 26, 2006, the governing body of the City of Center Point, adopted Ordinance No. 2006-11 levying a new sales and use tax **effective December 1, 2006**, that will be administered by the Alabama Department of Revenue. Your first sales and use tax return filed with the Alabama Department of Revenue will be for the month of December 2006 and is due on or before January 22, 2007. The sales and use tax rates are as follows:

Sales & Use Tax Rates:

General Rate	2%
Admissions to places of amusement and entertainment	2%
Retail selling price of food for human consumption sold through vending machines	2%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products.....	1%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	1%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	1%
Withdraw fee, for automotive vehicle dealers only.....	\$50.00

The Law requires that the City of Center Point sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Center Point sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9772.

Please direct all questions regarding the City of Center Point sales and use taxes to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531